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Item 10 (b) and (c) of the provisional agenda

ADMINISTRATIVE MATTERS: INTERNATIONAL CIVIL SERVICE COMMISSION;
UNITED NATIONS JOINT STAFF PENSION FUND

Issues related to the United Nations common system
and the United Nations pension system

Note by the Secretariat

Summary

Brings to the attention of the Industrial Development Board the recommendations of the International Civil Service Commission (ICSC) approved by the United Nations General Assembly in resolutions 47/216, 48/224 and 48/225 of relevance to UNIDO relating to personnel questions in the United Nations common system and to pension matters.

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Introduction

1. The United Nations General Assembly in resolution 47/216 (section I.A, para. 1) reaffirmed its central role with regard to the elaboration of the conditions of service for the United Nations common system as a whole and that of the International Civil Service Commission (ICSC) as the independent technical body responsible to the Assembly for the regulation and coordination of the conditions of service of the common system.

I. AMENDMENTS TO SCHEDULES I, III AND ANNEXES I AND II TO THE STAFF REGULATIONS

2. As provided in Article 11.5 of the Constitution of UNIDO, "The conditions of service of staff shall conform as far as possible to those of the United Nations common system." In accordance with that principle, regulation 13.3 of the Staff Regulations of UNIDO provides that the Director-General is authorized, within the budgetary level approved by the General Conference, to make appropriate amendments to the schedules and annexes to the staff regulations "so as to bring them into conformity with any relevant decisions that may be taken by the General Assembly of the United Nations on recommendation of the International Civil Service Commission".

3. In section II.B of resolution 47/216, the General Assembly recalled its resolution 44/198 by which it approved the establishment of a floor net salary scale for staff in the Professional and higher categories by reference to the

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corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service (the United States of America federal civil service). Accordingly, it approved, with effect from 1 March 1993, a revised scale of gross and net salaries for staff in the Professional and higher categories, through the consolidation of 6.9 multiplier points of post adjustment into the net base salary. In order to ensure that on implementation of the revised scale, no increase or loss in net remuneration (base salary plus post adjustment) were incurred, consequential adjustments, on a no-loss no-gain formula, in the post adjustment indices and multiplies at all duty stations, including Vienna, were introduced by ICSC effective 1 March 1993.

4. In section II.F, paragraph 1 of the same resolution, the General Assembly approved upon recommendation of ICSC, with effect from 1 January 1993, an increase from $1,050 to $1,270 in the children's allowance and an increase from $300 to $450 in the secondary dependant's allowance for staff in the Professional and higher categories. It further noted that the Commission would review the level of dependency allowances every two years.

5. In line with recommendations of ICSC for the management of the reimbursement of expenses under the education grant on the basis of different currency areas, the General Assembly, in section IV, paragraph 2 of resolution 47/216, approved, effective 1 January 1993, increases in the maximum reimbursement levels where education-related expenses are incurred in the following five currency areas: Finnish markka, Italian lire, Netherlands guilders, United Kingdom pounds and United States dollars.

6. The General Assembly in resolution 48/224 (section II. C, para. 1 and section IV, para. 1), based on the principle described in paragraph 3 above, approved with effect from 1 March 1994 a revised scale of gross and net salaries for staff in the Professional and higher categories through the consolidation of 3.6 multiplier points of post adjustment into the net base salary. As in the case of the 1993 scale, upon implementation of the 1994 scale, revised post adjustment multipliers and indices were established by the International Civil Service Commission on a no-loss no-gain formula.

7. Pursuant to staff regulation 13.3, schedule I (salary scales for Professional and higher categories), schedule III (staff assessment), annex I (dependency allowances) and annex II (amounts of education grant and special education grant) to the UNIDO staff regulations have been amended as explained below.

Schedule I: Salary scales for the Professional and higher categories

8. The revised salary scales as approved by the General Assembly in resolutions 47/216 and 48/224 respectively, are contained in annex I to the present document.

Schedule III: Staff assessment

9. In order to reflect the decisions of the General Assembly, the tables entitled "Assessment (continued)" in paragraph (i) have been replaced (see annex II to the present document).

Annex I: Dependency allowances, and
Annex II: Amounts of education grant and special education grant

10. The full texts of the amended annexes to the staff regulations are contained in annexes III and IV to the present document. The changes are marked by underlining and deletions are shown in square brackets.

II. AMENDMENT OF APPENDIX C TO THE STAFF RULES

11. In accordance with the procedure approved by the General Assembly in its resolution 41/208 for adjusting the pensionable remuneration in between comprehensive reviews, and following the promulgation by ICSC of the revised scales of pensionable remuneration, appendix C to the staff rules has been amended to show the revised scales of pensionable remuneration for the Professional and higher categories, effective 1 November 1993. The amendment of appendix C to the staff rules is contained in Director-General's Bulletin UNIDO/DG/B/Staff Rules/1/Rev.1/Amend.6 of 17 November 1993.

12. According to the ICSC methodology approved by the General Assembly in its resolution 46/192, section III, paragraph 4, the same interim adjustment applies to the pensionable remuneration of the Director-General of UNIDO and was implemented on 1 November 1993 in accordance with the terms of his contract.

III. STATUS OF WOMEN IN THE UNITED NATIONS SYSTEM

13. In section VI of General Assembly resolution 47/216, the Assembly urged the organizations of the United Nations common system to introduce a coherent plan for improving the status of women in each organization in the course of 1993 with full respect for their basic instruments and taking into account the recommendations of the International Civil Service Commission, and in that context to give attention not only to the representation, promotion and career progression of women, but also to work/family-related issues, spouse employment and the creation of an organizational climate conducive to the equal participation of men and women in the work of the organizations. The General Assembly requested the Commission to continue to report on a regular basis both on the extent of implementation of previous recommendations in that area and on new initiatives proposed or introduced by the organizations to enhance the status of women in the common system. A progress report on the status of women in the UNIDO Secretariat will be submitted to the Board at its fourteenth session.

IV. PENSION MATTERS AND AMENDMENT OF APPENDIX A TO THE STAFF RULES

Pensionable remuneration of staff in the General Service and related categories

14. Details of the comprehensive review by the International Civil Service Commission of the pensionable remuneration of staff in the General Service and related categories were reported to the General Conference in document GC.5/22.

Following the Commission's recommendation the General Assembly in resolution 48/225, section I, approved the revised methodology for determining pensionable remuneration of the General Service and related categories.

15. In accordance with the provisions of the same resolution the revised methodology was implemented on the occasion of the first adjustment of the salary scales of the General Service and related categories in Vienna with effect from 1 April 1994. Staff regulation 6.5 (a) provides that "The Director-General shall fix the salary scales for staff in the General Service and related categories, normally on the basis of the best prevailing conditions of employment in the locality, taking into account the recommendations of the International Civil Service Commission." Based on the approved ICSC methodology for an automatic interim adjustment of the salary scales and in coordination with the other Vienna-based Organizations, the Director-General implemented effective 1 April 1994 an interim salary adjustment of 3.8 per cent for staff in the General Service and related categories. The amendment of appendix A to the Staff Rules will be contained in Director-General's Bulletin UNIDO/DG/B/Staff Rules/1/Rev.1/Amend.7.

Representation of the UNIDO governing body on the UNIDO Staff Pension Committee

16. The UNIDO Staff Pension Committee, established by the General Conference (GC.1/Dec.37), held three meetings in 1993 and two meetings in the period January through August 1994.

17. The following representatives of the General Conference who by decisions GC.5/Dec.11 and IDB.12/Dec.3 were elected for the biennium 1994-1995, presently hold office for a term ending 31 December 1995:

Members:	Mr. A. Hennessy (United Kingdom of Great Britain and Northern Ireland) Mr. A. Aziria (Algeria)
Alternate members:	Mr. S. Szivos (Hungary) Mr. J. Garcia Torres (Peru)

Actions taken by the forty-sixth session of the United Nations Joint Staff Pension Board (UNJSPB)

18. Representatives of the UNIDO Staff Pension Committee attended the forty-sixth session of the United Nations Joint Staff Pension Board. The Pension Board met in Vienna in July 1994 and discussed, inter alia, the results of the actuarial valuation of the United Nations Joint Staff Pension Fund as of 31 December 1993 and actuarial matters, investments of the Fund, the pension adjustment system which applies to recipients of pension benefits, proposed transfer agreements with the Asian Development Bank and the European Bank for Reconstruction and Development, and the application for membership in the Fund by the International Centre for Genetic Engineering and Biotechnology (ICGEB). The Pension Board agreed to recommend to the General Assembly at its forty-ninth session that ICGEB be admitted as a member organization of the Fund effective 1 January 1996, subject to verification before the proposed entry date that the staff regulations, rules and salary scales eventually adopted by ICGEB conform to the common system of salaries and other conditions of service. Consensus agreement was reached on a package of measures on the pension adjustment system which applies to recipients of pension benefits, the lump sum commutation of pension benefits and the maximum number of years of creditable service for recommendation to the General Assembly, which, if approved, would become effective on 1 July 1995.

V. FINANCIAL IMPLICATIONS

19. As stated in paragraphs 3 and 6 above, the consolidation of post adjustment multiplier points into the net base salary for staff in the Professional and higher categories was coupled with a corresponding downward adjustment in the post adjustment portion of remuneration, based on a no-loss no-gain formula. Therefore, no financial implications emanated from the above adjustments.

20. In accordance with annex II to the Staff Regulations, for staff stationed in Vienna, the education grant is established in Austrian schillings. As there was no change in the schilling amount, the changes in the five currencies mentioned in paragraph 5 above had a minimal financial impact on UNIDO. Similarly, a minimal financial impact emanated from the changes in dependency allowances.

21. The estimated financial costs of the 1994 interim adjustment for staff in the General Service and related categories for the biennium 1994-1995 at $1 = AS 12.90 are for the regular budget $1,666,900 and for the operational budget $345,800. They can be absorbed within the appropriations already approved by the General Conference for the biennium.

VI. ACTION REQUIRED OF THE BOARD

22. The Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the information contained in the note by the Secretariat (IDB.13/18), in particular regarding resolutions 47/216, 48/224 and 48/225 adopted by the United Nations General Assembly;

"(b) Notes the amendments made, in pursuance of regulation 13.3 of the Staff Regulations to schedules I and III and annexes I and II to the UNIDO Staff Regulations in order to bring them into conformity with the decisions of the General Assembly set out in its resolutions 47/216 and 48/224;

"(c) Also notes the amendments to appendices A and C to the UNIDO Staff Rules as reflected in paragraphs 13 and 17 of document IDB.13/18;

"(d) Notes the information on pension matters contained in chapter IV of document IDB.13/18."

Annex I

SCHEDULE I: SALARY SCALES FOR THE PROFESSIONAL AND HIGHER CATEGORIES SHOWING ANNUAL GROSS SALARIES AND THE NET EQUIVALENTS AFTER APPLICATION OF STAFF ASSESSMENT

(United States dollars)

A. Effective 1 March 1993

		STEPS													
LEVEL		I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Deputy Director-General																
DDG	Gross	134 454														
	Net D	79 716														
	Net S	72 087														
Director																
D-2	Gross	109 464	111 946	114 448	116 948	119 450	121 952									
	Net D	66 711	68 012	69 313	70 613	71 914	73 215									
	Net S	61 183	62 273	63 364	64 454	65 545	66 636									
Principal Officer																
D-1	Gross	96 315	98 417	100 529	102 667	104 810	106 952	109 094	111 237	113 377						
	Net D	59 847	60 961	62 075	63 187	64 301	65 415	66 529	67 643	68 756						
	Net S	55 304	56 308	57 296	58 228	59 162	60 096	61 030	61 964	62 897						
Senior Officer																
P-5	Gross	84 528	86 430	88 332	90 234	92 136	94 036	95 938	97 840	99 740	101 673	103 612	105 548	107 487		
	Net D	53 600	54 608	55 616	56 624	57 632	58 639	59 647	60 655	61 662	62 670	63 678	64 685	65 693		
	Net S	49 669	50 579	51 488	52 397	53 306	54 214	55 123	56 033	56 941	57 794	58 640	59 484	60 329		
First Officer																
P-4	Gross	69 020	70 843	72 661	74 480	76 302	78 120	79 941	81 794	83 649	85 502	87 355	89 213	91 066	92 921	94 775
	Net D	45 271	46 255	47 237	48 219	49 203	50 185	51 168	52 151	53 134	54 116	55 098	56 083	57 065	58 048	59 031
	Net S	42 103	43 000	43 894	44 789	45 686	46 580	47 476	48 363	49 249	50 135	51 021	51 909	52 795	53 681	54 567
Second Officer																
P-3	Gross	55 753	57 431	59 111	60 787	62 467	64 145	65 839	67 550	69 259	70 970	72 680	74 389	76 098	77 807	79 519
	Net D	38 014	38 937	39 861	40 783	41 707	42 630	43 553	44 477	45 400	46 324	47 247	48 170	49 093	50 016	50 940
	Net S	35 520	36 356	37 192	38 027	38 864	39 699	40 538	41 380	42 220	43 062	43 904	44 744	45 585	46 426	47 268
Associate Officer																
P-2	Gross	44 381	45 779	47 226	48 675	50 123	51 572	53 021	54 468	55 953	57 453	58 953	60 456			
	Net D	31 517	32 344	33 169	33 995	34 820	35 646	36 472	37 297	38 124	38 949	39 774	40 601			
	Net S	29 603	30 359	31 110	31 862	32 614	33 366	34 118	34 869	35 620	36 367	37 114	37 862			
Assistant Officer																
P-1	Gross	33 277	34 580	35 910	37 256	38 600	39 944	41 292	42 636	43 980	45 337					
	Net D	24 949	25 744	26 537	27 331	28 124	28 917	29 712	30 505	31 298	32 092					
	Net S	23 565	24 299	25 028	25 758	26 486	27 215	27 945	28 674	29 402	30 130					

D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

B. Effective 1 March 1994

LEVEL	STEPS I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
Assistant Secretary-General															
ASG Gross	125 677														
Net D	82 586														
Net S	74 721														
Director															
D-2 Gross	102 177	104 501	106 825	109 147	111 496	113 861									
Net D	69 113	70 460	71 808	73 155	74 503	75 851									
Net S	63 418	64 568	65 718	66 868	67 999	69 120									
Principal Officer															
D-1 Gross	89 918	91 906	93 896	95 882	97 872	99 862	101 852	103 842	105 830						
Net D	62 001	63 156	64 310	65 461	66 616	67 770	68 924	70 078	71 231						
Net S	57 346	58 333	59 319	60 302	61 287	62 272	63 257	64 242	65 226						
Senior Officer															
P-5 Gross	78 948	80 718	82 488	84 258	86 028	87 797	89 567	91 360	93 158	94 959	96 759	98 558	100 359		
Net D	55 530	56 574	57 618	58 662	59 707	60 750	61 794	62 839	63 882	64 926	65 970	67 014	68 058		
Net S	51 466	52 415	53 364	54 313	55 261	56 209	57 158	58 063	58 953	59 845	60 736	61 626	62 517		
First Officer															
P-4 Gross	64 509	66 200	67 896	69 591	71 291	72 986	74 683	76 404	78 130	79 855	81 579	83 308	85 033	86 759	88 485
Net D	46 901	47 920	48 938	49 955	50 974	51 992	53 010	54 028	55 047	56 064	57 082	58 102	59 119	60 138	61 156
Net S	43 618	44 545	45 471	46 397	47 325	48 250	49 177	50 103	51 028	51 952	52 876	53 803	54 728	55 653	56 578
Second Officer															
P-3 Gross	52 274	53 792	55 321	56 887	58 456	60 024	61 592	63 161	64 729	66 319	67 913	69 507	71 101	72 694	74 290
Net D	39 383	40 339	41 296	42 251	43 208	44 165	45 121	46 078	47 034	47 992	48 948	49 904	50 860	51 817	52 774
Net S	36 781	37 649	38 518	39 387	40 258	41 128	41 998	42 869	43 739	44 610	45 481	46 351	47 221	48 091	48 962
Associate Officer															
P-2 Gross	41 695	43 013	44 328	45 665	47 022	48 380	49 738	51 095	52 455	53 811	55 174	56 578			
Net D	32 652	33 508	34 363	35 219	36 074	36 929	37 785	38 640	39 496	40 351	41 206	42 063			
Net S	30 660	31 442	32 221	33 000	33 777	34 553	35 330	36 106	36 884	37 660	38 436	39 216			
Assistant Officer															
P-1 Gross	31 393	32 604	33 812	35 023	36 287	37 551	38 818	40 082	41 346	42 611					
Net D	25 847	26 671	27 492	28 315	29 136	29 958	30 782	31 603	32 425	33 247					
Net S	24 418	25 181	25 942	26 704	27 453	28 203	28 954	29 704	30 453	31 203					

D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

Annex II

SCHEDULE III: STAFF ASSESSMENT

A. Effective 1 March 1993

Regulation 6.8 (a)

(i) The assessment shall be calculated at the following rates for staff whose salary rates are set forth in regulation 6.1 of the present regulations:

Assessment
(in percentages)

Total assessable payments (US dollars)	Staff assessment rates for purposes of pensionable remunerations and pensions
First $15,000 per year	4
Next $10,000 per year	20
Next $10,000 per year	25
Next $20,000 per year	29
Next $20,000 per year	32
Next $20,000 per year	35
Next $30,000 per year	37
Remaining assessable payments	39

Assessment (continued)
(in percentages)

Total assessable payments (US dollars)	Staff assessment rates used in conjunction with gross base salaries and the gross amounts of separation payments	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15,000 per year	13.0	17.1
Next $ 5,000 per year	31.0	34.2
Next $ 5,000 per year	34.0	38.4
Next $ 5,000 per year	37.0	41.7
Next $ 5,000 per year	39.0	43.7
Next $10,000 per year	41.0	45.8
Next $10,000 per year	43.0	48.1
Next $10,000 per year	45.0	50.2
Next $15,000 per year	46.0	50.8
Next $20,000 per year	47.0	52.2
Remaining assessable payments	48.0	56.4

(ii) The assessment shall be calculated at the following rates for staff whose salary rates are established under regulation 6.5 (a) of the present regulations:

Total assessable payments (US dollars)	Assessment (per cent)
First $2,000 per year	15
Next $2,000 per year	18
Next $2,000 per year	20
Next $2,000 per year	21
Next $4,000 per year	22
Next $4,000 per year	23
Next $4,000 per year	24
Next $6,000 per year	25
Next $6,000 per year	25.5
Next $6,000 per year	26
Next $8,000 per year	26.5
Next $8,000 per year	27
Next $8,000 per year	27.5
Next $8,000 per year	28
Remaining assessable payments	29

(iii) The Director-General shall determine which of the scales of assessment set out in (i) and (ii) above shall apply to staff whose salary rates are established under regulation 6.4 or 6.6 of the present regulations."

B. Effective 1 March 1994

Regulation 6.8 (a)

(i) The assessment shall be calculated at the following rates for staff whose salary rates are set forth in regulation 6.1 of the present regulations

Assessment
(in percentages)

Total assessable payments (US dollars)	Staff assessment rates for purposes of pensionable remunerations and pensions
First $15,000 per year	4
Next $10,000 per year	20
Next $10,000 per year	25
Next $10,000 per year	29
Next $20,000 per year	32
Next $20,000 per year	35
Next $20,000 per year	37
Next $30,000 per year	39
Remaining assessable payments	

Assessment (continued)
(in percentages)

Total assessable payments (US dollars)	Staff assessment rates used in conjunction with gross base salaries and the gross amounts of separation payments	
	Staff member with a dependent spouse or a dependent child	Staff member with neither a dependent spouse nor a dependent child
First $15,000 per year	9.0	12.4
Next $ 5,000 per year	21.0	26.9
Next $ 5,000 per year	25.0	30.4
Next $ 5,000 per year	29.0	34.7
Next $ 5,000 per year	32.0	37.0
Next $10,000 per year	35.0	40.7
Next $10,000 per year	37.0	42.8
Next $10,000 per year	39.0	44.5
Next $10,000 per year	40.0	45.4
Next $15,000 per year	41.0	46.4
Next $20,000 per year	42.0	50.5
Remaining assessable payments	43.0	52.6

(ii) The assessment shall be calculated at the following rates for staff whose salary rates are established under regulation 6.5 (a) of the present regulations:

Total assessable payments (US dollars)	Assessment (per cent)
First $2,000 per year	15
Next $2,000 per year	18
Next $2,000 per year	20
Next $2,000 per year	21
Next $4,000 per year	22
Next $4,000 per year	23
Next $4,000 per year	24
Next $6,000 per year	25
Next $6,000 per year	25.5
Next $6,000 per year	26
Next $8,000 per year	26.5
Next $8,000 per year	27
Next $8,000 per year	27.5
Next $8,000 per year	28
Remaining assessable payments	29

(iii) The Director-General shall determine which of the scales of assessment set out in (i) and (ii) above shall apply to staff whose salary rates are established under regulation 6 . or 6.6 of the present regulations.

Annex III

DEPENDENCY ALLOWANCES: FULL TEXT OF ANNEX I, PARAGRAPH A, TO THE UNIDO STAFF REGULATIONS

Regulation 6.9

A. Staff members whose salary rates are set forth in schedule I of the present regulations shall be entitled to receive dependency allowances as follows:

(i) At $US 1,270 [1,050] per year for each dependent child, except that the allowance shall not be paid in respect of the first dependent child if the staff member has no dependent spouse, in which case the staff member shall be entitled to the dependency rate of staff assessment under subparagraph (i), regulation 6.8 (a), schedule III. When a dependent child is determined to be physically or mentally handicapped either permanently or for a period expected to be of a long duration, the allowance shall be $US 2,540 [2,100]. If the staff member has no dependent spouse and becomes entitled to the dependency rate of staff assessment by virtue of such a child, an allowance of $US 1,270 [1,050] shall be payable in respect of the child.

(ii) Where there is no dependent spouse, a single annual allowance of $US 450 [300] per year for either a dependent parent, a dependent brother or a dependent sister. The amount of either of these allowances payable in local currency shall not be less than the local currency equivalent of the dollar amount at the time it was established or last revised;

Annex IV

AMOUNTS OF EDUCATION GRANT AND SPECIAL EDUCATION GRANT:
FULL TEXT OF ANNEX II TO THE UNIDO STAFF REGULATIONS

Regulation 6.10 (a)

The amount of the grant for each child per scholastic year shall be 75 per cent of the first $US 13,000 [11,000] of admissible educational expenses, up to a maximum grant of $US 9,750 [8,250]. For staff serving at duty stations where educational facilities are not available or are deemed inadequate, as determined by the International Civil Service Commission, the amount of the grant in respect of primary and secondary education shall be 100 per cent of boarding costs up to $US 3,000 plus 75 per cent of admissible costs of attendance up to $US 13,000 [11,000] per year, with a maximum grant of $US 12,750 [11,250] per year. However, in areas where the above-mentioned expenses are incurred in specific currencies, the maximum amounts of admissible expenses expressed in these currencies shall be those set by the International Civil Service Commission.

Regulation 6.10 (b)

The amount of the grant for each disabled child per year shall be the equivalent of the educational expenses actually incurred, up to a maximum of $US 13,000 [11,000]. However, in areas where the above-mentioned expenses are incurred in specific currencies, the maximum amounts of admissible expenses expressed in these currencies shall be those set by the International Civil Service Commission.